

ЕНЕРГЕТИЧНА КОМПАНІЯ
«ТЕХНОЛОГІЯ»



COMPLIANCE POLICY

Energy Company «Technologia» LLC

Approved by a resolution of the Board of Directors (Minutes No. 3
dated January 14, 2026)

General Provisions	1
Compliance Risk Management System	2
The Company's Main Compliance Risks	4
Implementation of compliance processes	9
Liability for Violations of This Policy	11
Final Provisions	12

General Provisions

1.1. This Compliance Policy defines the key objectives, tasks, and principles for managing compliance risks within the Company, ensuring their systematic and regular identification, monitoring, control, and proper management.

1.2. The Company organizes its activities in accordance with the requirements of current Ukrainian legislation and internal regulations, implementing an effective, comprehensive, and adequate compliance risk management system.

1.3. The compliance risk management system is an integral part of the Company's overall corporate governance system and is aimed at ensuring its sustainable development and long-term continuity of business.

1.4. The purpose of this Policy is:

1.4.1. To ensure that the Company's activities comply with Ukrainian law, internal policies, and local regulations.

1.4.2. To prevent violations of legal, regulatory, and ethical standards of business conduct by implementing preventive measures.

1.4.3. Forming a corporate culture of integrity and commitment to compliance principles among employees in all structural and separate divisions.

1.4.4. Protecting the Company's reputation and minimizing the risks of financial, legal, and reputational losses.

1.5. This Policy applies to all areas of the Company's operations and covers all of its structural and separate divisions.

Compliance Risk Management System

2.1. Objectives and Goals of the Compliance Risk Management System

2.1.1. The primary objectives of the Company's compliance risk management system are:

- Maintaining an acceptable level of risk in the Company's operations.
- Ensuring the stability of operations through the timely identification and effective management of risks.
- Improving the effectiveness of business processes through the implementation of compliance controls and the optimization of risk management procedures.
- Strengthening the trust of counterparties by adhering to high standards of corporate governance.
- Minimizing the possibility of sanctions by regulatory authorities by establishing an effective system for monitoring changes in legislation and promptly adapting internal processes.
- Ensuring the transparency of business processes and implementing mechanisms to monitor compliance with established procedures at all levels of the organizational structure.

2.1.2. The objectives of the compliance risk management system are:

- To systematically identify and assess compliance risks across all areas of the Company's operations.
- To develop and update internal policies, procedures, and regulations in accordance with changes in legislation and regulatory requirements.
- Regular monitoring of compliance with established compliance processes.

2.2. Principles of Compliance Risk Management

2.2.1. Management Responsibility. The Company's top management demonstrates a commitment to compliance by leading by example, ensures that the compliance function is adequately resourced,

and regularly receives updates on the status of compliance risk management.

2.2.2. Risk-Based Approach. The Company systematically identifies, assesses, and prioritizes compliance risks based on their potential impact and likelihood.

2.2.3. Compliance Culture. The Company fosters a corporate environment where adherence to regulatory requirements and ethical standards is an integral part of organizational values.

2.2.4. Continuous monitoring and improvement. The effectiveness of the compliance risk management system is regularly assessed through internal control mechanisms and independent reviews.

The Company's Main Compliance Risks

3.1. Regulatory and legal compliance risks: defined as the risk of sanctions, financial losses, or reputational damage resulting from the Company's failure to comply with, or improper compliance with, the laws, regulations, and corporate code applicable to the Company's operations.

3.1.1. Regulatory and legal compliance risks at the Company include:

- Risks associated with violations of laws in the Company's areas of operation, including commercial, tax, labor, and antitrust law.
- Risks of breaching contract obligations to counterparties, clients, and other partners.
- Risks of failing to timely account for changes in legislation and regulatory requirements while conducting business activities.

3.1.2. The main causes of regulatory and legal compliance risks are:

- Inadequate organization of the process for monitoring changes in legislation and regulatory requirements.
- Inadequate level of legal review of documents and business decisions.
- Conflicts of interest in decision-making by the Company's executives.
- Inadequate coordination among the Company's departments regarding compliance with regulatory and legal requirements.

3.1.3. Regulatory and legal compliance risks are managed in cooperation with the heads of the Company's structural/separate divisions and the legal department.

3.2. Risks of Corruption and Bribery

Risks of corruption and bribery are defined as the threat of the Company, its executives, members of its corporate entities, or employees becoming involved in acts of corruption.

3.2.1. Main categories of risks:

- Bribery – the offering, promising, giving, demanding, or receiving of an improper benefit by Company officials or employees in

exchange for actions or inaction during the performance of their official duties.

- Abuse of official position – the use of official authority to obtain personal benefit or benefit for third parties.
- Unlawful payments to facilitate procedures – making unofficial payments to expedite or ensure the completion of administrative formalities.
- Conflict of interest – hiding a potential or actual conflict of interest.
- Improper benefit through third parties – using intermediaries, consultants, agents, or other individuals to carry out corrupt acts.
- Corruption risks in selecting business partners – violating established procedures for entering into contracts with the aim of obtaining an improper benefit.

3.2.2. The main sources of corruption and bribery risks are:

- Imperfect internal procedures and control mechanisms, which create opportunities for corruption-related offenses.
- The absence of an appropriate system for screening counterparties.
- Insufficient transparency in the Company's decision-making processes.
- A low level of anti-corruption culture and awareness among the Company's employees.
- The absence or ineffectiveness of the internal control and audit system.

3.2.3. Corruption and bribery risks are managed through the implementation of internal compliance policies and procedures, the conduct of regular audits, the application of control mechanisms in the selection of counterparties, the organization of employee training, and the operation of channels for reporting potential violations.

3.3. Risks of Conflicts of Interest

Risks of conflicts of interest are defined as the threat of conflicts arising between the private interests of the Company's executives, members of its corporate bodies, or employees and their official duties,

which may affect the objectivity and impartiality of decision-making, as well as the performance or non-performance of their official duties.

3.3.1. Risks of conflicts of interest include, in particular:

- Potential conflict of interest – a situation in which a manager, member of the management bodies, or employee of the Company has a private interest related to the performance of their official duties, which may affect the objectivity or impartiality of decision-making.

- Actual conflict of interest – a conflict between a private interest and official duties that actually affects the objectivity or impartiality of decision-making.

- Failure to disclose a conflict of interest – the absence of or untimely disclosure of a potential or actual conflict of interest.

- Failure to resolve a conflict of interest – the failure or improper implementation by the Company's management of measures to eliminate or minimize a conflict of interest.

- Competitive activity – performing activities that create competition with the Company, both during the term of employment or contractual relationships and for a specified period after their expiration.

3.3.2. Conflict of interest risks are managed through the implementation of internal policies for the disclosure and resolution of conflicts of interest, the conduct of regular audits, and the imposition of disciplinary measures in the event of violations.

3.4. Risks of Violating Ethical Standards and Principles of Business Conduct

Risks of violating ethical standards and principles of business conduct are defined as the threat that Company employees may fail to comply with the requirements of the Corporate Code and other internal regulatory documents that establish standards of ethical conduct and principles of business conduct.

3.4.1. Main categories of risks:

- Violations of fundamental ethical principles – failure to adhere to the principles of honesty, fairness, respect for human dignity, responsibility, and professionalism in the performance of official duties.

- Discrimination – acts of discrimination on any grounds against employees, clients, business partners, or other stakeholders.

- Harassment – acts of sexual abuse, psychological pressure, mobbing, bullying, and other forms of unethical behavior.
- Unfair business practices – the use of unfair competitive methods, providing false or incomplete information to counterparties, and breaching contractual obligations.

3.4.2. Sources of risk:

- Insufficient employee awareness of ethical standards and principles of business conduct.
- Inadequate fulfillment of ethical leadership responsibilities by managers and a lack of personal example.
- Absence or ineffectiveness of mechanisms to monitor compliance with ethical standards.
- Insufficient effectiveness of procedures for reporting and investigating violations.
- Ineffectiveness of measures to respond to identified violations.

3.4.3. Risks related to violations of ethical standards and principles of business conduct are managed through the implementation of the Corporate Code and regular employee training, the promotion of a culture of ethical leadership, the establishment of effective control mechanisms and reporting channels for violations, as well as the use of appropriate response measures and disciplinary action.

3.5. Counterparty risks: These are defined as the risks of financial loss, legal consequences, or reputational damage resulting from inadequate due diligence on counterparties, or from entering into business relationships with unreliable counterparties or those involved in illegal activities.

3.5.1. Risks associated with interactions with counterparties include, in particular:

- Risks associated with working with counterparties involved in corrupt activities – establishing business relationships with counterparties that have a history of corruption-related offenses or are suspected of engaging in corrupt activities.
- Sanctions risks – establishing business relationships with counterparties subject to international or national sanctions.

3.5.2. The main sources of risks associated with interactions with counterparties are:

- The absence of, or failure to properly conduct, counterparty due diligence procedures prior to establishing a business relationship.
- The absence of or inadequate implementation of procedures for monitoring counterparties' activities during the course of cooperation.
- Inadequate oversight of counterparties' fulfillment of contractual obligations.

3.5.3. These risks are managed through the implementation of due diligence procedures, regular monitoring of counterparties' activities, verification of their compliance with sanctions lists, oversight of the fulfillment of contractual obligations, and the application of mechanisms to terminate cooperation in the event of violations.

Implementation of compliance processes

4.1. To achieve its objectives, the Company takes the following actions:

1. The Company has adopted a Corporate Code that sets forth ethical standards for the conduct of Company employees.

2. In developing the Corporate Code, existing best practices in the field of business ethics and the development of international and industry standards were taken into account, with the aim of minimizing instances of misconduct.

3. During the development of the Code, an initial comprehensive assessment of risks related to fraud, corruption, and other abuses in business processes was conducted. The Company also conducts regular risk assessments when reviewing the provisions of the Code.

4. The Company publishes the Code of Business Ethics in open access for all Company employees.

5. The Company promotes the development of a compliance culture through informed and conscientious management of compliance risks, training, assigning accountability, and involving Company management and employees in key compliance processes.

6. The Company has implemented a systematic process for monitoring changes in the laws and regulations governing its activities, including tracking official publication sources, subscribing to specialized legal information systems, and reviewing analytical materials.

7. Drafts of regulatory acts are regularly analyzed to prepare in advance for potential regulatory changes and to formulate the Company's position on such changes.

8. A comprehensive assessment of the impact of legislative changes on the Company's business processes is conducted, and necessary amendments to internal documents and procedures are identified.

9. A system for promptly informing management and responsible departments about significant changes in the regulatory environment is in place, including the preparation of recommendations.

10. Control is ensured over the implementation of changes to the Company's internal policies, procedures, and business processes to bring them into compliance with new regulatory requirements within the timeframes established by law.

11. Potential areas of conflict of interest in the Company's key business processes are systematically identified and analyzed, and preventive control measures are developed and implemented, including the segregation of duties and authorities.

12. Procedures have been implemented to verify the business reputation and integrity of counterparties prior to establishing business relationships, as well as to include anti-corruption clauses in contracts.

13. A system of anti-corruption controls has been developed and implemented, including procedures for approving and documenting entertainment expenses, gifts, sponsorships, and charitable activities, as well as monitoring potential indicators of corrupt behavior.

14. Confidential channels are maintained for reporting potential corruption and other violations, with protection for individuals who report violations in good faith against retaliation and discrimination.

15. Upon establishing relationships with new key business partners and as part of regular reviews of relationships with existing business partners, the Company assesses the partner's compliance with business ethics principles.

16. The Company includes anti-corruption and sanctions clauses in contracts with key partners.

Liability for Violations of This Policy

5.1. In the event of a violation of the provisions of this Policy, those persons subject to this Policy shall be held liable in accordance with the applicable laws of Ukraine and the Company's internal regulations.

Final Provisions

6.1. The Company's Chief Executive Officer is responsible for establishing feedback mechanisms and other internal processes designed to ensure the effectiveness and continuous improvement of this Policy.

6.2. The Policy shall be reviewed and updated in the following cases:

6.2.1. Based on the results of monitoring and control over compliance with the provisions of the Policy, as well as an assessment of the effectiveness of the implemented measures.

6.2.2. In the event of changes to legislation that affect the Company's activities and require reflection in the provisions of the Policy.